



STATE OF MAINE
DEPARTMENT OF LABOR
BUREAU OF UNEMPLOYMENT COMPENSATION
20 UNION STREET, P.O. BOX 259
AUGUSTA, MAINE 04332-0259

LAURA A. FORTMAN
COMMISSIONER

JOHN ELIAS BALDACCI
GOVERNOR

TTY (HEARING IMPAIRED) 1-800-794-1110
TELEPHONE: (207) 287-2316

LAURA L. BOYETT
DIRECTOR

Dear Employer:

It has come to our attention that you are a Maine Employer. To become liable for the payment of Maine Unemployment Tax, you must meet certain criteria. You must pay Maine unemployment tax if you have acquired a business, are liable to pay federal unemployment tax, or:

- 1) You are an employer that paid gross wages of \$1,500 or more in a single calendar quarter, or employed one (1) or more persons for some portion of a day in twenty (20) different weeks in a calendar year.
- 2) You are a **domestic employer** that paid \$1,000 in wages for domestic employment in any single calendar quarter. NOTE: When completing the Registration Application, do not complete items 6, 17, 21, and 23.
- 3) You are a 501,(C),3 **nonprofit employer** that employed four (4) or more persons in one day in twenty (20) different weeks in a calendar year.
- 4) You are an **agricultural employer** that paid gross wages of \$20,000 in any single calendar quarter, or employed ten (10) or more persons in one day in twenty (20) different weeks in a calendar year.

When you have met the requirement for liability you should complete the enclosed Registration Application and return it to this Department.

If you have any questions regarding this request, please don't hesitate to contact the Central Registration Unit at the above address, or telephone (207) 287-3176.

Very truly yours,

Judith Fearing
Tax Section Manager

[] Quarterly Report(s) Enclosed

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